

आयकरअपीलीयअधिकरण, अहमदाबादन्यायपीठ

**IN THE INCOME TAX APPELLATE TRIBUNAL,
"B" BENCH, AHMEDABAD**

**BEFOREMS. SUCHITRA KAMBLE, JUDICIAL MEMBER
And
SHRIWASEEM AHMED, ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA No.1479/AHD/2019

निर्धारणवर्ष/Asstt. Year: 2016-17

Adani Properties Pvt. Ltd. 8 th Floor, Shikhar, Nr. Mithakhali Six Roads, Ahmedabad-380009 PAN: AABCA3182H	Vs.	DCIT Circle-1(1)(1), Ahmedabad
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(Applicant)		(Respondent)
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आयकरअपीलसं./ITA No.1641/AHD/2019

निर्धारणवर्ष/Asstt. Year: 2016-17

DCIT Circle-1(1)(1), Ahmedabad	Vs.	Adani Properties Pvt. Ltd. 8 th Floor, Shikhar, Nr. Mithakhali Circle, Navrangpura, Ahmedabad-380009 PAN: AABCA3182H
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(Applicant)		(Respondent)
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Assessee by :	Shri VartikChokshi, A.R. & Shri Dhrunal Bhatt, A.R.
Revenue by :	Shri Prathvi Raj Meena, CITD.R

सुनवाईकीतारीख/**Date of Hearing** : 01/12/2022

घोषणाकीतारीख/**Date of Pronouncement**: 21/12/2022

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The cross appeals have been filed at the instance of the Assessee & Revenue against the order of the Learned Commissioner of Income Tax (Appeals)-1, Ahmedabad dated 14/08/2019 arising in the matter of assessment order passed under section 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2016-17.

2. The assessee has raised following grounds of appeal:

"1. On the facts and in the circumstances of the case, the learned CIT(A) erred in sustaining disallowance to the extent of Rs.2,95,49,434 out of the total disallowance of Rs.9,87,19,946 made by the Assessing Officer u/s.14A of the I.T. Act.

2. On the facts and in the circumstances of the case, the learned CIT(A) erred in dismissing the relevant ground of appeal challenging the addition of Rs.9,87,19,946 being disallowance u/s 14A made by the Assessing Officer while computing the total income, to the book profit computed under the provisions section 115JB of the I.T. Act.

3. The appellant craves leave to add, alter, amend and/or withdraw any ground or grounds of appeal either before or during the course of hearing of the appeal."

3. The only issue raised by the assessee is that the learned CIT (A) erred in restricting the disallowance made by the AO for Rs. 2,95,49,434/- out of the total disallowance of Rs.9,87,19,946/- made by the AO instead of deleting the same in entirety under the provisions of section 14A read with rule 8D of Income Tax Rules.

4. The facts in brief are that the assessee in the present case is a private limited company and engaged in the activity of letting out and/or, leasing of immovable properties and in wholesale trading of the commodities. The assessee in the year under consideration has declared exempted income of Rs. 33.52 crores only. However, the assessee has not made any disallowance of the expenses against such exempted income as mandated under the provisions of section 14A of the Act. Thus, the AO invoked the provisions of rule 8D of Income Tax Rule and worked out the amount to be disallowed on account of administrative expenses at

Rs. 15,82,69,483/- only. However, the AO found that the total administrative expenses claimed by the assessee in the financial statement stands at Rs.9,87,19,946/- and therefore the AO restricted the disallowance at Rs.9,87,19,946/- only by making addition to the total income of the assessee.

5. The AO, further, while computing the income under the head MAT in pursuance to the provisions of section 115 JB of the Act has also considered the impugned amount of disallowance made while calculating the income under the normal head of income. As such, the AO has also made disallowance of the impugned amount of Rs.9,87,19,946/- while calculating the book profit under section 115JB of the Act.

6. Aggrieved, assessee preferred an appeal to the learned CIT (A).

7. The assessee before the learned CIT (A) contended that the AO while making the disallowance of the expenses incurred in relation to exempt income has failed to establish any nexus between the exempted income viz a viz the connected expenses. As such, the AO without verification of the expenses has just applied the provisions of rule 8D of Income Tax Rules and made the disallowance accordingly.

8. The assessee further contended that the exempted income stands at Rs.33.52 crores which is mainly representing the dividend income received from the group company whereas the gross total income excluding exempted income stands at Rs. 236.37 crores. The exempted income against the gross total income stands at 14% approximately whereas the AO has assumed the entire administrative expenses against the exempted income and therefore he has made the disallowance of the entire administrative expenses which is patently wrong. According to the assessee, the administrative expenses were incurred for the day to day functioning of the business and not for the purpose of the exempted income. These administrative expenses have to be incurred irrespective of the letting out business activity of the assessee. On the contrary, there is not any

requirement of incurring administrative expenses against the dividend income which was from the investment made in the group companies. As such, the dividend income was directly credited to the bank account of the assessee without incurring any specific administrative expenses.

9. The assessee further submitted that the administrative expenses incurred by the assessee has no connection with the dividend income. The assessee further submitted that the ITAT in the own case of the assessee in the earlier year was pleased to make ad hoc disallowance of 2 lacs only in ITA No. 2456/AHD/2013 and 2768/AHD/2014 vide order dated 31st July 2018 against the exempted income of Rs. 37.81 Crores.

10. The assessee also contended that there cannot be any disallowance of depreciation against the exempted income. The assessee further contended that there were certain expenses which were disallowed in the computation of income amounting to Rs. 27,01,784/- only. Therefore, the same cannot be considered for the purpose of the disallowance under section 14A read with rule 8D of Income Tax Rule.

11. The assessee with respect to the disallowance made while computing the book profit under the provisions of section 115 JB of the Act has contended that the amount disallowed while calculating under normal computation of income cannot be imported while calculating the book profit under the provisions of section 115 JB of the Act.

12. However, the learned CIT(A) after considering the submission of the assessee observed that the ITAT in the own case of the assessee for the Assessment Year 2012-13 in ITA No. 2006/AHD/2016 and the CO. 136/AHD/2016 vide order dated 14th July 2019 has computed the disallowance of the expenses against the exempted income in a particular manner. Thus, the learned CIT (A) following the order of the ITAT has allowed the ground of appeal of the assessee in part by observing as under:

"It is observed that both appellant and Department has filed appeals against such order wherein Hon'ble Ahmedabad ITAT in ITA No.2006/AHD/2016 with CO 136/AHD/2016 vide order dated 4th July, 2019 is held as under:

10. As regards the disallowance of administrative expenditure, the AO has computed the disallowance at Rs.1,21,69,984/- under Rule 8D(2)(iii) as noted above. The CIT(A) has analysed the nature of expenditure and restricted the same to Rs.19,49,768/- as per the tabulation reproduced in the CIT(A)'s order. Both Revenue and assessee are aggrieved by the aforesaid action of the CIT(A). The Revenue seeks disallowance of the amount as computed under Rule 8D(2)(iii) whereas the assessee has disputed the analysis of the CIT(A). It is the case of the assessee that itemized expenditure can be demonstrably relatable to various segment of taxable income. For instance, the disallowance of Rs.61,565/- made by the CIT(A) on account of insurance expenses incurred was paid for rented properties and thus has no relation to the exempt income. Likewise, the personnel expenses of Rs.17,00,616/- is also claimed by the assessee to be towards timely collection of rent expenses. The assessee has urged for deletion of the aforesaid two items out of the disallowance made by the CIT(A) amounting to Rs.19,49,768/-. 11. We do not find merit in the plea of the Revenue for applicability of Rule 8D(2)(iii) where the specification of the nature of the expenditure is available and such expenditure can be reasonably identified toward revenue from taxable operations and revenue from income which is exempt. On the other hand, we however find substance in the plea of the assessee partially. Rs.61,565/- on account of insurance expenses has not apparent connection with the investment giving rise to tax free income. Thus, such expenses cannot find part of disallowance under s. 14A of the Act. The claim of personnel expenses of Rs.17,00,616/- disputed by the assessee to be attributable to collection of rent only is however without any cogent evidence. The assessee is engaged in the multiple business viz. trading of commodities, deriving rent income and also generating exempt income. Having regard to the various stream of income generated by the assessee, the personnel expenses, to our mind, can be fairly estimated to be 1/3rd of the total costs. The assessee thus gets relief of Rs.11,33,744/- on this score. The total relief thus works out to Rs.11,95,309/- against the disallowance of Rs.19,49,768/- confirmed by the CIT(A). Thus, while Ground No.1 of the Revenue's appeal is dismissed, the Ground No.1 of the assessee's cross objection is allowed in part.

3.7 It is observed that appellant has also carried out three different activities being letting out properties, trading activities in commodities and investment activities, which are similar to activities carried out in Asst. Year 2012-13 as discussed by Hon'ble Ahmedabad ITAT. As facts of the year under consideration are similar with facts discussed by Hon'ble ITAT referred supra, disallowance under Section 14A made by AO is adjudicated as under:

S. No.	Particular of expenditure	Amount of disallowed by AO (Rs.)	Remarks	Confirmed
A.	Employee Benefit Expenses	7,94,04,397	Disallowance is restricted to One-third of total amount considering the decision of Hon'ble ITAT in its own case for A.Y. 2012-13.	2,64,68,132
B.	Depreciation	27,99,491	The same is not an expenditure rather it is an	-

			<i>allowance</i>	
C.	<i>Other Expenses</i>			
1.	<i>Rates & Taxes</i>	<i>2,01,426</i>	<i>It is property tax paid including professional tax (similar amount was not considered as part of disallowance under Section 14A in Asst. Year 2012-13)</i>	<i>1,83,955</i>
2.	<i>Communication Expenses</i>	<i>1,83,955</i>	<i>Administrative expense disallowed considering findings of CIT(A) in A.Y. 2012-13</i>	<i>1,03,357</i>
3.	<i>Stationery and Printing</i>	<i>1,03,357</i>	<i>Administrative expense disallowed considering findings of CIT(A) 2012-13</i>	<i>1,03,357</i>
4.	<i>Rent & Infrastructure Charges</i>	<i>26,83,096</i>	<i>Incurred for renting purpose to carry out business purpose(similar amount was not considered as part of disallowance under Section 14A in Asst. Year 2012-13).</i>	<i>-</i>
5.	<i>Repairs & Maintenance Expense</i>	<i>4,35,623</i>	<i>Paid towards maintenance of society wherein flats are rented and others(similar amount was not considered as part of disallowance under Section 14A in AY2012-13)</i>	<i>-</i>
6.	<i>Electric Power Expense</i>	<i>2,93,110</i>	<i>General Administrative expense not directly related to renting business</i>	<i>2,93,110</i>
7.	<i>Insurance Expense</i>	<i>5,33,661</i>	<i>Expense is not disallowed considering the decision of Hon'ble ITAT in</i>	<i>-</i>

			<i>its own case for Asst. Year 2012-13</i>	
8.	<i>Legal and Professional Expense</i>	<i>63,80,951</i>	<i>It includes consultancy fees for taxation matters and proceedings. (similar amount was not considered as part of disallowance under Section 14A in Asst. Year 2012-13).</i>	-
9.	<i>Miscellaneous Expense</i>	<i>16,53,637</i>	<i>Administrative expense disallowed considering findings of CIT(A) in A.Y. 2012-13. (In includes prior period expense of Rs 9,00,000/- which has already been disallowed in return)</i>	<i>7,53,637</i>
10.	<i>Payment to Auditors</i>	<i>1,97,545</i>	<i>General Administrative expense</i>	<i>1,97,545</i>
11.	<i>Office Expense</i>	<i>1,24,060</i>	<i>Administrative expense disallowed considering findings of CIT(A) in A.Y. 2012-13</i>	<i>1,24,060</i>
12.	<i>Travelling and Conveyance Expense</i>	<i>9,25,159</i>	<i>Administrative expense disallowed considering findings of CIT(A) in A.Y. 2012-13</i>	<i>9,25,159</i>
13.	<i>Security Expense</i>	<i>4,62,953</i>	<i>General Administrative expense not directly related to renting business</i>	<i>4,62,953</i>
14.	<i>Bank Charges</i>	<i>37,526</i>	<i>Administrative expense disallowed considering findings of CIT(A) in A.Y. 2012-13</i>	<i>37,526</i>
15.	<i>Corporate Social Responsibility</i>	<i>20,00,000</i>	<i>Already disallowed in</i>	--

	Return of income
Total Disallowance under section 14A	3,24,49,434
Net disallowance us 14A	2,95,49,434

Thus, disallowance u/s. 14A made by Assessing Officer at Rs.9,87,19,946/- is restricted at Rs. 2,95,49,434/- as calculated above.

The Assessing Officer has also made similar adjustment while computing book profit u/s. 115JB of the Act. As there is book loss, adjustment made by AO has no impact on taxable income. Hence, this ground of appeal become infructuous. The ground of appeal is accordingly **dismissed.**"

13. Being aggrieved by the order of the learned CIT (A), both the assessee and the Revenue are in appeal before us. The assessee is in appeal against the confirmation of the addition made by the Id. CIT-A for Rs. 2,95,49,434/- whereas the Revenue is in appeal against the deletion of the addition made by the AO for Rs. 2,95,49,434/- only. The Revenue is in appeal in ITA No. 1641/Ahd/2019 on the following grounds of appeal:

"1. The Id. CIT(A) has erred in law and on facts in restricting the disallowance of Rs.2,95,49,434/- out of total disallowance of Rs.9,87,19,946/- made by the Assessing Officer u/s 14A r.w. Rule 8D of the I.T. Rule.

2. The Id. CIT(A) has erred in law and on facts in not considering the CBDT's Circular No. 5/2014 dated 11.02.2014, which prescribes that Rule 8D r.w.s. 14A of the Act provides for disallowance of expenditure even where taxpayer in a particular year has not earned any exempt income.

3. It is, therefore, prayed that the order of Id. CIT(A) may be set aside and that of the Assessing Officer be restored."

14. The learned AR before us filed a paper book running from pages 1 to 43 and contended that the disallowance of the administrative expenses against the exempted income cannot be computed in pursuance to the provisions of rule 8D of Income Tax Rule. It is for the reason that if the disallowance is calculated under rule 8D of Income Tax Rule then the same shall exceed the actual amount of administrative expenses claimed by the assessee in the return of income. Admittedly, the amount of disallowance has been restricted to the actual expenses incurred by the assessee under the head administrative expenses while making the disallowance under the provisions of rule 8D of Income Tax Rule. But the same disallowance cannot be done for the reason that there is also taxable

income earned by the assessee and the expenses were incurred against such income.

15. The learned AR further contended that the learned CIT (A) while deciding the issue has referred the order of the ITAT pertaining to the assessment year 2012-13 but the facts for the year under consideration viz a viz the facts of the earlier year are distinguishable. Therefore, the same cannot be adopted while making the disallowance under the provisions of section 14A read with rule 8D of Income Tax Rules. According to the learned AR, the amount of disallowance under rule 8D of Income Tax Rule can be calculated in the ratio of taxable and exempted income. To this effect, the learned AR has filed the chart demonstrating the distinguishing features for the year under consideration viz a viz the earlier year and the working of the disallowance in the ratio of 88% and 12% being taxable and exempted income. As such, the learned AR requested to restrict the amount of disallowance to the tune of Rs.1,95,43,150/- only against the disallowance made by the learned CIT (A) for Rs. 2,95,49,434/- only.

15.1 The Id. AR for the assessee with respect to the disallowance made while computing the book profit under the provisions of section 115JB of the Act has contended that the amount disallowed while calculating under normal computation of income cannot be imported while calculating the book profit under the provisions of section 115 JB of the Act.

16. On the other hand, the learned DR contended that the disallowance has to be made as per the provisions of rule 8D of Income Tax Rule. Both the learned DR and the AR before us vehemently supported the order of the authorities below to the extent favourable to them.

17. We have heard the rival contentions of both the parties and perused the materials available on record. The provisions of section 14A of the Act provides that the assessee cannot claim the deduction of the expenditure incurred in relation to the income which is exempted from tax. Generally, the provisions of

section 14A of the Act are applicable in a situation where the assessee carries on the business, the income of which is taxable and simultaneous, it has the income from exempted sources. In such a situation, there is a possibility that the assessee might have incurred certain expenses in relation to the exempted income which will be claimed as deduction against the taxable income. Thus, the provisions of section 14A restricts the deduction of the expenses incurred by the assessee in relation to the exempted income against the taxable income. Generally, the assessee does not maintain separate books of accounts with respect to exempted as well as taxable income. In most of the cases, even the common bank account is used for the transactions relating to taxable and exempted income. Accordingly, it has become an ongoing dispute between the taxpayer and the revenue with respect to the determination of the expenditures which are not eligible for deduction against the taxable income as the expenditure pertains to the exempted income. To overcome with this issue, a method was prescribed under rule 8D of Income Tax Rule to work out the expenditure in relation to the exempted income. But the revenue cannot resort to rule 8D of Income Tax Rule automatically. As such, to determine the disallowance of the expenditure as per rule 8D of Income Tax Rule, the AO has to record his dissatisfaction after having regard to the books of accounts for the correctness of the claim made by the assessee for the expenditures incurred in relation to the exempted income. There is no standard format for the AO to record the dissatisfaction as provided under section 14A of the Act. But, it is necessary for the AO to record the dissatisfaction after referring the books of accounts of the assessee. There can be a situation where the disallowance to be made under the provisions of rule 8D of Income Tax Rule is greater or exorbitant than the actual expenses claimed by the assessee in the profit and loss account. Thus in such a situation, it becomes sine quo non to refer the books of accounts of the assessee before resorting to the provisions specified under rule 8D of Income Tax Rule. Coming to the present case, admittedly the administrative expenses to be disallowed under the provisions of rule 8D of income tax rule exceeds the amount of actual expenses incurred by the assessee under the head administrative expenses. Thus in such a situation, we are of the

	<i>income</i>						
	<i>Ratio considered by ITAT in Asst. Year 202-13</i>	<i>1/3rd i.e. 33.33%</i>	<i>Para 11 on Pg 10 of ITAT order</i>	<i>41</i>			

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19.1 From the above chart, which was not disputed by the Id. DR for the Revenue, we find that the Gross Total Income of the assessee has increased manifold under the head taxable income and exempted income. Likewise, the revenue from the taxable operation has increased from 4.08 crores to Rs.208 crores which constitutes 4976% and thus it is implied that the corresponding expenses should also be increased not exactly in the same ratio but approximately near to that. Likewise, the other taxable income of the assessee has also increased by 1576% in comparison to the earlier year. Similarly, the exempted income has increased by 1330% in comparison to the earlier year. On making the comparison of the increase in the income under the different head in the year under consideration viz a viz the income of the earlier assessment year i.e. 2012-13, there is no similarity or consistency. Therefore, we are of the view that the basis adopted by the ITAT in the AY 2012-13 cannot be adopted in the year under consideration.

20. Moving further, we note that the ITAT in the earlier year 2010-11 and 2011-12 was pleased to make the disallowance on ad hoc basis but the ITAT in the later year 2012-13 has changed the basis which has been elaborated in the preceding paragraph. In view of the above facts and circumstances, we are of the view that the facts of the case for the year under consideration and the facts of the case as referred by the learned CIT (A) in his order are different. Accordingly, the basis adopted by the ITAT in the earlier year cannot be copied in the year under consideration.

21. Now the question arises what should be the basis of making the disallowance of the expenses against the exempted income. In the given facts and circumstances, we are of the view the said the disallowance of the expenses

based on the ratio of exempted and taxable income will render justice to the Revenue and the assessee which is in the ratio of 88% and 12%. To this effect, the learned AR has filed the chart which is available on record. According to that chart, the amount of disallowance under rule 8D of income tax rules comes out at Rs.1,95,43,150/- only. Thus, we set aside the finding of the learned CIT (A) with the direction to the AO to work out the amount of disallowance of Rs. 1,95,43,150/- being 12% of the administrative expenses subject to verification. Hence, the ground of appeal of the assessee is partly allowed whereas the ground of appeal of the revenue is dismissed.

21.1 Going forward, we note that the AO in the instant case has made the disallowance u/s 14A r.w.r. 8D of the Income Tax Rules for Rs. 9,87,19,946/-while determining the income under normal computation of Income. Further, the AO while determining the income under Minimum Alternate Tax (MAT) as per the provisions of section 115JB of the Act, has added the disallowance made under the normal computation of Income under section 14A r.w.r. 8D of Income Tax Rule for Rs.9,87,19,946/-in pursuance to the clause (f) of explanation 1 to section 115JB of the Act.

21.2 However, we note that in the recent judgment of Special Bench of Hon'ble Delhi Tribunal in the case of ACIT vs. Vireet Investment Pvt. Ltd. reported in 82 Taxmann.com 415 has held that the disallowances made u/s 14A r.w.r. 8D cannot be the subject matter of disallowances while determining the net profit u/s 115JB of the Act. The relevant portion of the said order is reproduced below:

"In view of above discussion, the computation under clause (f) of Explanation 1 to section 115JB(2), is to be made without resorting to the computation as contemplated under section 14A, read with rule 8D of the Income-tax Rules, 1962."

21.3 The ratio laid down by the Hon'ble Tribunal is squarely applicable to the facts of the case on hand. Thus it can be concluded that the disallowance made under section 14A r.w.r. 8D cannot be resorted while determining the expenses as mentioned under clause (f) to explanation 1 to section 115JB of the Act.

21.4 However, it is also clear that the disallowance needs to be made with respect to the exempted income in terms of the provisions of clause (f) to section 115JB of the Act while determining the book profit. In holding so, we draw support from the judgment of Hon'ble Calcutta High Court in the case of *CIT Vs. Jayshree Tea Industries Ltd.* in GO No.1501 of 2014 (ITAT No.47 of 2014) dated 19.11.14 wherein it was held that the disallowance regarding the exempted income needs to be made as per the clause (f) to Explanation-1 of Sec. 115JB of the Act independently. The relevant extract of the judgment is reproduced below:-

"We find computation of the amount of expenditure relatable to exempted income of the assessee must be made since the assessee has not claimed such expenditure to be Nil. Such computation must be made by applying clause (f) of Explanation 1 under section 115JB of the Act. We remand the matter for such computation to be made by the learned Tribunal.

We accept the submission of Mr. Khaitan, learned Senior Advocate that the provision of section 115JB in the matter of computation is a complete code in itself and resort need not and cannot be made to section 14A of the Act."

21.5 Given above, we hold that the disallowances made under the provisions of Sec. 14A r.w.r. 8D of the IT Rules, cannot be applied to the provision of Sec. 115JB of the Act as per the direction of the Hon'ble Calcutta High Court in the case of *CIT Vs. Jayshree Tea Industries Ltd.* (Supra).

21.6 Now the question arises to determine the disallowance as per the clause (f) to Explanation-1 of Sec. 115JB of the Act independently. In this regard, we note that there is no mechanism/ manner given under the clause (f) to Explanation-1 of Sec. 115JB of the Act to workout/ determine the expenses with respect to the exempted income. Therefore, in the given facts & circumstances, we feel that ad-hoc disallowance will serve the justice to the Revenue and assessee to avoid the multiplicity of the proceedings and unnecessary litigation. Thus we direct the AO to make the disallowance of 1% of the exempted income as discussed above under clause (f) to Explanation-1 of Sec. 115JB of the Act. We also feel to bring this fact on record that we have restored other cases involving identical issues to the file of AO for making the disallowance as per the clause (f) to Explanation-1 of Sec. 115JB of the Act independently. But now we note that there is no mechanism provided under the clause (f) to Explanation-1 of Sec. 115JB of the Act to make

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the disallowance independently. Therefore our action for restoring back the issue to the file of AO would unnecessarily cause further litigation. Thus we limit the disallowance on an ad-hoc basis @ 1 % of the exempted income as per the clause (f) to Explanation-1 of Sec. 115JB of the Act. Thus the ground of appeal of the assessee is partly allowed.

22. In the result, the appeal filed by the assessee is partly allowed and the appeal filed by the Revenue is dismissed.

Order pronounced in the Court on 21/12/2022 at Ahmedabad.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 21/12/2022

Tanmay, Sr. PS

TRUE COPY

आदेशकीप्रतिलिपिगेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. संबंधितआयकरआयुक्त/ Concerned CIT
4. आयकरआयुक्त(अपील) / The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण/ DR,
ITAT,
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, अहमदाबाद / ITAT, Ahmedabad